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Resolution adopted by the General Assembly on 27 October 2016

[*on the report of the Fifth Committee (A/71/548)*]

71/7. Report on the activities of the Office of Internal Oversight Services

The General Assembly,

I

Activities of the Office of Internal Oversight Services

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 59/272 of 23 December 2004, 60/259 of 8 May 2006, 63/265 of 24 December 2008, 64/232 of 22 December 2009, 64/263 of 29 March 2010, 65/250 of 24 December 2010, 66/236 of 24 December 2011, 67/258 of 12 April 2013, 68/21 of 4 December 2013, 69/252 of 29 December 2014 and 70/111 of 14 December 2015,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2015 to 30 June 2016,[1]

1. *Reaffirms* its primary role in the consideration of and action taken on reports submitted to it;

2. *Also reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;

3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;

4. *Recalls* that the Office of Internal Oversight Services of the Secretariat shall exercise operational independence relating to the performance of its internal oversight functions, under the authority of the Secretary-General, in accordance with the relevant resolutions;

5. *Reaffirms* that the Office is an internal body under the authority of the Secretary-General and that, as such, it shall comply with all relevant regulations, rules, policies and procedures of the United Nations;

[1] A/71/337 (Part I) and Add.1/Rev.1.

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6. *Requests* the Secretary-General to ensure that the annual reports of the Office continue to include a brief description of any impairment of its independence;

7. *Reaffirms* the role of the Board of Auditors and the Joint Inspection Unit as external oversight bodies, and in this regard affirms that any external review, audit, inspection, monitoring, evaluation or investigation of the Office can be undertaken only by such bodies or those mandated to do so by the General Assembly;

8. *Also reaffirms* that the Board of Auditors and the Joint Inspection Unit shall continue to be provided with copies of all reports produced by the Office, requests that those reports be made available within one month of their finalization, and emphasizes the need for comments by the Board and the Unit, as appropriate;

9. *Encourages* United Nations internal and external oversight bodies to further enhance the level of cooperation with one another, such as through joint work-planning sessions, without prejudice to the independence of each;

10. *Recognizes* the important roles of the oversight bodies in contributing to improvements in the effectiveness, transparency and accountability of the Organization;

11. *Requests* the Secretary-General to continue to promote effective coordination and collaboration with regard to the audit, evaluation and investigation functions of the Office in order to ensure an integrated approach to its oversight function, bearing in mind the operational independence of the Office;

12. *Takes note* of the report of the Office;[1]

13. *Requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office are brought to the attention of the relevant managers;

14. *Also requests* the Secretary-General to ensure that all relevant resolutions, including those of a cross-cutting nature, are brought to the attention of relevant managers and that the Office also takes those resolutions into account in the conduct of its activities;

15. *Notes* the role of the Management Committee in monitoring closely the implementation of the recommendations of oversight bodies, and stresses the importance of follow-up with programme managers to ensure the full implementation of those recommendations in a prompt and timely manner;

16. *Requests* the Secretary-General to continue to ensure the full implementation of the accepted recommendations of the Office, including those relating to cost avoidance, recovery of overpayments, efficiency gains and other improvements, in a prompt and timely manner, and to provide detailed justifications in cases in which recommendations of the Office are not accepted;

17. *Recognizes* the efforts undertaken by the Organization to develop an anti-fraud and anti-corruption framework aimed at preventing, detecting, deterring and addressing fraud and corruption, and encourages the Office to continue its role in strengthening the internal control system to effectively mitigate relevant risks;

18. *Stresses* the need for the Office to increase emphasis on investigations involving cases of fraud, and recognizes its role in supporting the Organization to assess, analyse and act upon all fraud risks;

19. *Requests* the Secretary-General to continue to make every effort to fill the remaining vacant posts, particularly in the Investigations Division and in the field, in accordance with the relevant provisions governing recruitment in the United Nations;

II

Activities of the Independent Audit Advisory Committee

Recalling its resolutions 61/275 of 29 June 2007, 64/263, section II of its resolution 66/236, section II of its resolution 67/258, section II of its resolution 68/21, section II of its resolution 69/252 and section II of its resolution 70/111,

Having considered the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2015 to 31 July 2016,[2]

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;

2. *Reaffirms* the terms of reference of the Committee, as contained in the annex to resolution 61/275;

3. *Endorses* the observations, comments and recommendations contained in paragraphs 19, 22, 27, 30, 33, 39, 40, 45, 50, 51, 56, 57, 62, 69, 71, 75, 78, 82, 85, 88, 91, 94, 96, 99 and 102 of the report of the Committee.

35th plenary meeting
27 October 2016

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[2] A/71/295.